



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF PLOVER MUNICIPAL WATER UTILITY

Principal Office: 300 WATERWAY
PLOVER, WI 54467

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

PSCW Annual Report: MCF

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF PLOVER MUNICIPAL WATER UTILITY**Utility Address:** 300 WATERWAY
PLOVER, WI 54467**When was utility organized?** 11/1/1989**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DEBBIE SNIADAJEWSKI**Title:** VILLAGE TREASURER**Office Address:**2400 POST ROAD
PLOVER, WI 54467**Telephone:** (715) 345 - 5251**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JEFFERY L COHEN**Title:** OWNER**Office Address:** COHEN & ASSOCIATESP.O. BOX 130
PLOVER, WI 54467**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JEFFERY L COHEN**Title:** OWNER**Office Address:** COHEN & ASSOCIATESP.O. BOX 130
PLOVER, WI 54467**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:****Date of most recent audit report:** 3/25/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAVE FRITSCH**Title:** WATER SYSTEMS MANAGER**Office Address:**300 WATERWAY
PLOVER, WI 54467**Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD UTILITY COMMISSION

Names of members of utility commission/committee:MEG ERLER, CHAIR
RICHARD HOPE
GARY KRAUSE
WAYNE KROLIKOWSKI
ROYCE ROSSIER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,365,227	1,332,533	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	297,494	291,130	2
Depreciation Expense (403)	293,352	212,802	3
Amortization Expense (404-407)	0		4
Taxes (408)	43,723	45,048	5
Total Operating Expenses	634,569	548,980	
Net Operating Income	730,658	783,553	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	730,658	783,553	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	391,688	502,644	10
Miscellaneous Nonoperating Income (421)	325	725	11
Total Other Income	392,013	503,369	
Total Income	1,122,671	1,286,922	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,122,671	1,286,922	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	931,242	1,031,651	14
Amortization of Debt Discount and Expense (428)	16,866	16,866	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	2,231		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	950,339	1,048,517	
Net Income	172,332	238,405	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(3,264,488)	(3,502,893)	20
Balance Transferred from Income (433)	172,332	238,405	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	(3,092,156)	(3,264,488)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	12,566	5
INTEREST ON SPECIAL ASSESSMENTS	379,122	6
Total (Acct. 419):	391,688	
Miscellaneous Nonoperating Income (421):		
WELL PERMIT FEES	325	7
Total (Acct. 421):	325	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,365,227	0	0	0	1,365,227	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	1,365,227	0	0	0	1,365,227	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses		131,938	131,938	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts		4,431	4,431	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	136,369	(136,369)	0	18
All other accounts			0	19
Total Payroll	136,369	0	136,369	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	18,158,347	18,025,407	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,431,606	1,163,404	2
Net Utility Plant	16,726,741	16,862,003	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	2,897,586	3,515,133	6
Special Funds (125)	1,493,858	2,192,111	7
Total Other Property and Investments	4,391,444	5,707,244	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	255,414	36,062	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	248,009	245,544	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	97,694	97,415	14
Materials and Supplies (150)	23,618	25,066	15
Prepayments (165)	29,053		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	653,788	404,087	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	241,367	258,233	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	241,367	258,233	
Total Assets and Other Debits	22,013,340	23,231,567	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(3,092,156)	(3,264,488)	23
Total Proprietary Capital	(3,092,156)	(3,264,488)	
LONG-TERM DEBT			
Bonds (221)	12,925,000	14,425,000	24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	12,925,000	14,425,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	26,452	10,931	28
Payables to Municipality (233)	3,216	18,632	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	69,967	78,301	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	99,635	107,864	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	1,918	1,918	36
Total Deferred Credits	1,918	1,918	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	12,078,944	11,961,273	41
Total Liabilities and Other Credits	22,013,341	23,231,567	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	18,158,347	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	18,158,347	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,431,606	0	0	0	10
Total Accumulated Provision	1,431,606	0	0	0	
Net Utility Plant	16,726,741	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,163,404				1,163,404	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	293,352				293,352	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	293,352	0	0	0	293,352	13
Debits during year						14
Book cost of plant retired	25,150				25,150	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	25,150	0	0	0	25,150	19
Balance End of Year	1,431,606	0	0	0	1,431,606	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	23,618	25,066	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	23,618	25,066	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
G.O. PROM NOTES	1,979	428	3,794	1
WATER REVENUE BONDS	14,887	428	237,573	2
Total			241,367	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)
Balance first of year	1
Changes during year (explain):	2
Balance end of year	0

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
775,000 GO NOTES	12/15/1989	12/01/1999	7.00%	475,000	1
8.75M REVENUE BONDS	06/15/1992	12/01/2013	7.00%	5,650,000	2
9.1M REVENUE BONDS	10/01/1994	12/01/2014	5.00%	6,800,000	3
Total Bonds (Account 221):				12,925,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	43,724	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	43,724	
Taxes paid during year:		
County, state and local taxes	41,943	6
Social Security taxes		7
PSC Remainder Assessment	1,781	8
Other (explain):		
NONE		9
Total payments and other debits	43,724	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
GO NOTES	3,052	36,219	36,625	2,646	1
REV. BONDS	33,111	394,564	397,325	30,350	2
REV. BONDS A	42,138	500,459	505,626	36,971	3
Subtotal	78,301	931,242	939,576	69,967	
Advances from Municipality (223)					
NONE				0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
BANK CHARGES		2,231	2,231	0	6
Subtotal	0	2,231	2,231	0	
Total	78,301	933,473	941,807	69,967	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	11,961,273					11,961,273	1
Add credits during year:							
For Services	16,295					16,295	2
For Mains	101,376					101,376	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	12,078,944	0	0	0	0	12,078,944	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	2,897,586	2
Total (Acct. 124):	2,897,586	
Special Funds (125):		
CASH AND INVESTMENTS	1,493,858	3
Total (Acct. 125):	1,493,858	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	248,009	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	248,009	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT CUSTOMER CHARGES ON TAX ROLL	95,576	12
SPECIAL ASSESSMENT COLLECTED & DUE WATER UTILITIES	2,118	13
Total (Acct. 145):	97,694	
Prepayments (165):		
WATER STUDIES FOR ADDITIONAL WELL AND RESERVOIR NEEDS	29,053	14
Total (Acct. 165):	29,053	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
BLANK	3,216	17
Total (Acct. 233):	3,216	
Other Deferred Credits (253):		
BLANK	1,918	18
Total (Acct. 253):	1,918	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	18,091,877	0	0	0	18,091,877	1
Materials and Supplies	24,342	0	0	0	24,342	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,297,505	0	0	0	1,297,505	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	12,020,108	0	0	0	12,020,108	6
Other (specify):					0	7
Average Net Rate Base	4,798,606	0	0	0	4,798,606	
Net Operating Income	730,658	0	0	0	730,658	8
Net Operating Income as a percent of						
Average Net Rate Base	15.23%	N/A	N/A	N/A	15.23%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(3,178,322)	3
Other (Specify):		4
Total Average Proprietary Capital	(3,178,322)	
Net Income		
Net Income	172,332	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Acct. 165: Preliminary water studies for additional well and reservoir needs.

Taxes Accrued (Acct. 236) (Page F-16)

SOCIAL SECURITY TAXES CHARGED DIRECTLY TO EXPENSE CATAGORIES

Signature Page (Page ii)

Report filed manually by the utility. Revised to conform to the electronic program, keyed and edited by PSC staff.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 16, 1998

Ms. Debbie Sniadajewski, Treasurer
Plover Municipal Water Utility
700 Post Road
Plover, WI 54467-00037

Re: 1997 Analytical Review File DWCCA-4737-RL

Dear Ms. Sniadajewski:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of page iv we noted names of utility commission were not provided. Please provide names of utility commission and continue this procedure in the future.
2. During our review of page F-1, we noted \$325.00 reported for Account 421, Miscellaneous Nonoperating Income. However, it was reported in account 425, of the supporting schedules, page F-2, line 19. Please explain.
3. During our review of the Property Tax Equivalent schedule, page W-7, we noted you reported the lower tax equivalent. Please provide the authorization description and date of authorization.
4. During our review of the Plant schedule, page W-8/9, we noted significant additions to Account 332, Water Treatment Equipment, and Account 392, Transportation Equipment. We also noted a significant amount reported as a retirement in Account 332. Please explain these changes.
5. During our review of the Mains schedule, page W-14, and Services schedule, page W-15, we noted additions. Please explain how these additions were financed.
6. During our review of the Meters schedule, page W-16, we noted meter testing was not provided. Please provide this information and continue this procedure in the future.
7. The PSC is now using a computerized system to build an annual report data base. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your 1997 annual report. Please confirm these changes or indicate the necessary corrections:

FINANCIAL SECTION FOOTNOTES

Page Lines Column Reported As Should Be

F-1 14 b 933473 931242

F-1 18 b - 2231

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:mo:W:\COMPL\ROSELEE\4737 Plover.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,342,478	1
Total Sales of Water	1,342,478	
Other Operating Revenues		
Forfeited Discounts (470)	18,531	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,218	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	22,749	
Total Operating Revenues	1,365,227	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	1,890	8
Pumping Expenses (620-625)	28,685	9
Water Treatment Expenses (630-635)	70,488	10
Transmission and Distribution Expenses (640-655)	62,170	11
Customer Accounts Expenses (901-904)	19,842	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	114,419	14
Total Operation and Maintenance Expenses	297,494	
Other Operating Expenses		
Depreciation Expense (403)	293,352	15
Amortization Expense (404-407)		16
Taxes (408)	43,723	17
Total Other Operating Expenses	337,075	
Total Operating Expenses	634,569	
NET OPERATING INCOME	730,658	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,542	160,214	598,644	4
Commercial	345	78,505	248,134	5
Industrial	23	15,221	41,826	6
Total Metered Sales to General Customers (461)	2,910	253,940	888,604	
Private Fire Protection Service (462)	1		13,648	7
Public Fire Protection Service (463)	1		429,772	8
Other Sales to Public Authorities (464)	8	3,490	10,454	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,920	257,430	1,342,478	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	429,772	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	429,772	
Forfeited Discounts (470):		
Customer late payment charges	18,531	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	18,531	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,218	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	4,218	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	718	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	78	3
Maintenance of Water Source Plant (605)	1,094	4
Total Source of Supply Expenses	1,890	
PUMPING EXPENSES		
Operation Labor (620)	4,750	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	16,219	7
Operation Supplies and Expenses (623)	2,180	8
Maintenance of Pumping Plant (625)	5,536	9
Total Pumping Expenses	28,685	
WATER TREATMENT EXPENSES		
Operation Labor (630)	1,849	10
Chemicals (631)	40,084	11
Operation Supplies and Expenses (632)	8,710	12
Maintenance of Water Treatment Plant (635)	19,845	13
Total Water Treatment Expenses	70,488	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	3,009	14
Operation Supplies and Expenses (641)	232	15
Maintenance of Distribution Reservoirs and Standpipes (650)	588	16
Maintenance of Mains (651)	12,970	17
Maintenance of Services (652)	15,367	18
Maintenance of Meters (653)	5,036	19
Maintenance of Hydrants (654)	13,168	20
Maintenance of Other Plant (655)	11,800	21
Total Transmission and Distribution Expenses	62,170	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	8,212	22
Accounting and Collecting Labor (902)	11,630	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	19,842	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	44,077	27
Office Supplies and Expenses (921)	9,071	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,935	30
Property Insurance (924)	8,116	31
Injuries and Damages (925)	3,136	32
Employee Pensions and Benefits (926)	36,025	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	666	35
Transportation Expenses (933)	7,298	36
Maintenance of General Plant (935)	1,095	37
Total Administrative and General Expenses	114,419	
Total Operation and Maintenance Expenses	297,494	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		41,942	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		41,942	
Social Security			3
PSC Remainder Assessment		1,781	4
Other (specify): NONE			5
Total tax expense		43,723	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.259200				3
County tax rate	mills		5.609200				4
Local tax rate	mills		8.547500				5
School tax rate	mills		10.469100				6
Voc. school tax rate	mills		1.845800				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		26.730800				10
Less: state credit	mills		2.181000				11
Net tax rate	mills		24.549800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.547500				14
Combined School Tax Rate	mills		12.314900				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		20.862400				17
Total Tax Rate	mills		26.730800				18
Ratio of Local and School Tax to Total	dec.		0.780463				19
Total tax net of state credit	mills		24.549800				20
Net Local and School Tax Rate	mills		19.160210				21
Utility Plant, Jan. 1	\$	18,025,406	18,025,406				22
Materials & Supplies	\$	25,065	25,065				23
Subtotal	\$	18,050,471	18,050,471				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	18,050,471	18,050,471				26
Assessment Ratio	dec.		0.772651				27
Assessed Value	\$	13,946,714	13,946,714				28
Net Local & School Rate	mills		19.160210				29
Tax Equiv. Computed for Current Year	\$	267,222	267,222				30
Tax Equivalent per 1994 PSC Report	\$	285,767					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	41,942					32
Tax equiv. for current year (see note 6)	\$	41,942					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	26,699		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	26,699	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	301,542		4
Structures and Improvements (311)	43,884		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	254,510		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	599,936	0	
PUMPING PLANT			
Land and Land Rights (320)	5,335		12
Structures and Improvements (321)	267,401		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	298,873		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	571,609	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	33,534		21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	1,809,222	34,105	23
Total Water Treatment Plant	1,842,756	34,105	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	147		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			26,699	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	26,699	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			301,542	4
Structures and Improvements (311)			43,884	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			254,510	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	599,936	
PUMPING PLANT				
Land and Land Rights (320)			5,335	12
Structures and Improvements (321)			267,401	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			298,873	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	571,609	
WATER TREATMENT PLANT				
Land and Land Rights (330)			33,534	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	25,000		1,818,327	23
Total Water Treatment Plant	25,000	0	1,851,861	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			147	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	625,703		26
Transmission and Distribution Mains (343)	13,138,818	66,650	27
Fire Mains (344)			28
Services (345)	188,037	15,638	29
Meters (346)	332,195	5,446	30
Hydrants (348)	314,674	11,897	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	14,599,574	99,631	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	11,432		34
Office Furniture and Equipment (391)	126,881		35
Computer Equipment (391.1)	29,570	3,899	36
Transportation Equipment (392)	29,555	20,111	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	18,659	344	39
Laboratory Equipment (395)	9,852		40
Power Operated Equipment (396)	78		41
Communication Equipment (397)	6,118		42
SCADA Equipment (397.1)	152,688		43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	384,833	24,354	
Total utility plant in service directly assignable	18,025,407	158,090	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	18,025,407	158,090	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			625,703	26
Transmission and Distribution Mains (343)			13,205,468	27
Fire Mains (344)			0	28
Services (345)			203,675	29
Meters (346)	150		337,491	30
Hydrants (348)			326,571	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	150	0	14,699,055	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			11,432	34
Office Furniture and Equipment (391)			126,881	35
Computer Equipment (391.1)			33,469	36
Transportation Equipment (392)			49,666	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			19,003	39
Laboratory Equipment (395)			9,852	40
Power Operated Equipment (396)			78	41
Communication Equipment (397)			6,118	42
SCADA Equipment (397.1)			152,688	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	409,187	
Total utility plant in service directly assignable	25,150	0	18,158,347	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	25,150	0	18,158,347	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			34,406	34,406	1
February			31,253	31,253	2
March			35,857	35,857	3
April			34,295	34,295	4
May			40,842	40,842	5
June			46,617	46,617	6
July			41,995	41,995	7
August			41,997	41,997	8
September			38,480	38,480	9
October			37,561	37,561	10
November			35,839	35,839	11
December			37,255	37,255	12
Total for year	0	0	456,397	456,397	
Less: Measured or estimated water used in main flushing and water treatment during year				1,376	13
Less: Other utility use				27,762	14
Other utility use explanation: BLANK					15
Water pumped into distribution system				427,259	16
Less: Water sold				257,430	17
Losses and unaccounted for				169,829	18
Percent unaccounted for to the nearest whole percent (%)				40%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: MAJOR LEAKS DETECTED IN 6 LATERAL IN 1997. PURCHASED LEAK DETECTION EQUIPMENT IN 1997.					20
Maximum gallons pumped by all methods in any one day during reporting year				2,115	21
Date of maximum: 6/29/1997					22
Cause of maximum: SPRINKLING, WASHING, AND NORMAL USE					23
Minimum gallons pumped by all methods in any one day during reporting year				537	24
Date of minimum: 11/10/1997					25
Total KWH used for pumping for the year				262,256	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
301 BLACK OAK DRIVE	1	112	38	1,944,000	Yes	1
300 WATERWAY	2	122	38	2,563,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2		1
Location	301 BLACK OAK DRIVE	300 WATERWAY		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE		5
Year Installed	1989	1989		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,600	2,000		8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR		9
Year Installed	1989	1989		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	125	150		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	C70619		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1987		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	165		10
Total capacity in gallons	500,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		13
			14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		15
			16
			17
Filters, type (gravity, pressure, other, none)	PRESSURE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	Y		23
			24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	4.000	1,293				1,293
P	D	6.000	25,839				25,839
M	D	8.000	2,298				2,298
P	D	8.000	219,874	1,075			220,949
M	D	12.000	21,698				21,698
M	S	12.000	85				85
P	D	12.000	80,975				80,975
M	D	18.000	14,884				14,884
M	S	20.000	980				980
M	D	24.000	4,356				4,356
M	S	24.000	90				90
Total Within Municipality			372,372	1,075	0	0	373,447
Total Utility			372,372	1,075	0	0	373,447

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	70				70		1
M	1.000	1,612	6			1,618		2
M	1.500	63	11			74		3
M	2.000	57				57		4
M	3.000	1				1		5
P	4.000	16				16		6
P	6.000	2				2		7
P	8.000	2				2		8
P	10.000	1				1		9
Total Utility		1,824	17	0	0	1,841	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,937		1		2,936	42	1
0.750	134				134	6	2
1.000	231	15			246	52	3
1.500	39				39	9	4
2.000	31				31	7	5
3.000	2				2		6
Total:	3,374	15	1	0	3,388	116	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,386	118	12	2		418	2,936	1
0.750	85	33	1			15	134	2
1.000	71	151	3	3		18	246	3
1.500		26	1	3		9	39	4
2.000		15	6			10	31	5
3.000		2					2	6
Total:	2,542	345	23	8	0	470	3,388	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	664	4			668	2
Total Fire Hydrants	664	4	0	0	668	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	1,336
Number of distribution system valves end of year:	1,511
Number of distribution valves operated during year:	80

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

Lower Tax Equivalent adopted by village board action, June of 1994
inconjunction with PSC approved water rates effective 6/18/94.

Water Utility Plant in Service (Page W-08)

Account 332 add nitrate analyzer, remove old analyzer

Account 392 add truck

Water Mains (Page W-15)

Main additions financed through special assessments.

Water Services (Page W-16)

Service additions financed through operations.
